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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR CHILDREN, YOUTH & FAMILIES

Lori A. Weaver
Commissioner

Marie Noonan
Director

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4451 1-800-852-3345 Ext. 4451
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November 20, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Children, Youth and Families, to enter into a **Sole Source** amendment to an existing contract with Court Appointed Special Advocates of New Hampshire, Inc. (VC #156690), Manchester, NH, for statewide training program and educational opportunities for Court Appointed Special Advocates and Guardians ad litem, to modify the scope of services, pursuant to RSA 21-I:112-116, with no change to the price limitation of \$232,760 and no change to the contract completion date of June 30, 2027, effective upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on July 31, 2019, item #26 and amended on April 21, 2021, item #14; March 8, 2023, item #12; and most recently amended on April 9, 2025, item #15.

EXPLANATION

This request is **Sole Source** because MOP 150 requires all amendments to agreements originally approved as sole source to be identified as sole source. The Contractor's members are the only individuals able to provide New Hampshire specific training needed by court appointed special advocates and guardian ad litem volunteering on a statewide basis. The Contractor is the only known vendor in the state able to provide one-on-one advocacy services for abused and neglected children. The purpose of this request is to modify the scope of services to remove any activities that potentially do not comply with RSA 21-I:112-116 and ensure the agreement complies fully with the RSA requirements.

The Contractor oversees a statewide network of volunteers and programs working with Court Appointed Special Advocates (CASA) and Guardians ad Litem for children involved with the child welfare system.

The Contractor offers training to approximately 120 volunteers annually.

The Contractor has approximately 600 active volunteers, who are appointed by judges to advocate for the best interests of children who have experienced abuse or neglect. Volunteers remain involved with children until the case is closed and the child is placed in a safe, permanent home. For many children who experience abuse or neglect, their court appointed special advocate volunteer will be the only constant adult presence in their lives.

The Department monitors services through the number of CASA staff and volunteers who receive training, total number of hours of training provided, and training evaluation results.

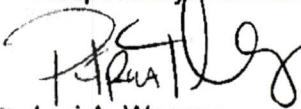
Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
Page 2 of 2

Should the Governor and Council not authorize this request, the Department will not be able to make the necessary scope modifications to ensure full compliance with RSA 21-I:112-116.

The Department has determined that the Contractor is in good standing with the Secretary of State's Office, has secured the required levels of insurance, and has provided evidence of authority to execute and be bound by the contract. Documents supporting these assertions are available at the agency, for review upon request. The Contractor is a non-profit organization, and the Department has also confirmed the Contractor is registered and in good standing with the Department of Justice's Charitable Division.

Area served: Statewide.

Respectfully submitted,



Lori A. Weaver
Commissioner

**State of New Hampshire
Department of Health and Human Services
Amendment #4**

This Amendment to the Court Appointed Special Advocates Training Partnership contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Court Appointed Special Advocates of New Hampshire, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on July 31, 2019 (Item #26) and as amended on April 21, 2021 (Item #14), March 8, 2023 (Item #12), and most recently amended on April 9, 2025 (Item #15); the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Modify Exhibit A, Section 2.3.1.6., to read:
2.3.1.6. Reserved.
2. Modify Exhibit C-1, Revisions to Standard Contract Language, by adding Section 1.3., to read:
 - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.4., is amended as follows:
 - 6.4. In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

11/20/2025

Date

DocuSigned by:

Marie Noonan

Name: Marie Noonan

Title: DCYF Director

Court Appointed Special Advocates of
New Hampshire, Inc.

11/20/2025

Date

DocuSigned by:

Marcia Sink

Name: Marcia Sink

Title: President/CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

11/21/2025

Date

DocuSigned by:
Robyn Guarino

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 19, 1989. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **140761**

Certificate Number: **0007149635**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 4th day of April A.D. 2025.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Evelyn Aissa, Co-Chair of the Board hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Court Appointed Special Advocates of New Hampshire, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken electronically of the Board of Directors/shareholders, duly called and held on November 18, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Marcia Sink, President/CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Court Appointed Special Advocates of New Hampshire, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.



Dated: 11/18/2025

Signature of Elected Officer
Name: Evelyn Aissa
Title: Co-Chair of the Board

NONPROFIT COVER SHEET

A. Entity Name: Court Appointed Special Advocates of New Hampshire, Inc., Marcia Sink

B. Entity's Contact Information: 138 Coolidge Avenue, PO Box 1327, Manchester NH 03105-1327

For Records Requests (e.g., resumes of key personnel; audited financial statements):

Name / Phone / Email: Christine Gagne/603-626-4600 ext 2115/cgagne@casanh.org

Person responsible for Accuracy and Completeness of information provided:

Name: Christine Gagne Title: Finance Manager

Signature: 

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) Affiliations
 E.g., John Doe (President)

Evelyn Aissa, Esq. (Co-Chair) Paul Chant, Esq. (Co-Chair) Kathleen Thomas (Vice-Chair) Tom Stevens (Treasurer) Sue Chollet (Secretary) Mike Ambrogio Michael Burns Charles T. Cappetta, MD Madison Dragon Sabrina Duniap Bill Glahn, Esq. Marcia Kelly Malcolm Perry Brian Quirk Paul Smith, Chief Patti Stolte	National Education Policy Center & Partnership for the Future of Learning Cooper Cargill Chant, PA Retired from New Day Solutions Financial Planners Retired from KeyCorp Retired from Nursing and Teaching Novocure, Inc CGI Business Solutions Dartmouth Hitchcock Clinics Nashua Lighthouse Credit Union Anthem Blue Cross Blue Shield McLane Middleton, PA Dartmouth Hitchcock-Hanover Derry Medical Center Shaheen Gordon Littleton Police Department Retired from The Family Resource Center-Gorham
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D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Caroline Delaney	Senior Staff Attorney	\$87,584	\$535
Bernadette Melton-Plante	Program Director	\$84,338	\$472
Diane M. Valladares	State Wide Recruitment Director	\$81,095	\$5,166
Jonelle Gaffney	Program Director	\$75,425	\$424
Kelly Smith	Training Director	\$55,426	\$7,277

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

- The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

<https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

Updated: November 20, 2025 90

New Hampshire Department of Justice		Registered Charities List				Charitable Trusts Unit	
		G = Good Standing; X = Not in Good Standing; S = Suspended					
Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
2420	Court Appointed Special Advocates of NH	PO Box 1327	Manchester	NH	03105	G	11/15/2025
3611	Cousteau Society, Inc.	540D Woodlake Circle	Chesapeake	VA	23320	X	5/15/2023
35350	Covenant College, Inc.	14049 Scenic Highway	Lookout Mountain	GA	30750	G	11/15/2026
1459	Covenant House	5 Penn Plaza, 3rd Floor	New York	NY	10001	G	5/15/2026
33502	Covenant Living of Keene	5700 Old Orchard Road	Skokie	IL	60077	X	2/15/2023

FINANCIAL DISCLOSURES

G. Check one the following:

- The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

	<u>Revenue</u>		<u>Expenses</u>
<i>Grants</i>	\$ 2,682,455	<i>Compensation of officers, directors, and key personnel</i>	\$ 1,069,796
<i>Donations</i>	\$ 815,349		
<i>Program Services Revenue</i>	\$ 0	<i>Other salaries & wages</i>	\$ 1,736,397
<i>Interest & Dividends</i>	\$ 8,185	<i>Payroll taxes & employee benefits</i>	\$ 578,696
<i>All other Revenue</i>	\$ 1,526,038	<i>Occupancy, rent, utilities, and insurance</i>	\$ 156,209
<u>Total Revenue</u>	\$ 5,032,027	<i>Printing, publications, postage, office supplies, and IT</i>	\$ 185,281
		<i>All other expenses</i>	\$ 778,980
		<u>Total Expenses</u>	\$ 4,505,359

2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash & Equivalents</i>	\$ 1,434,581	<i>Accounts Payable</i>	\$ 37,831
<i>Investments</i>	\$ 6,378,071	<i>Loans Payable</i>	\$ 0
<i>Real Estate (less any depreciation)</i>	\$ 865,220	<i>All other liabilities</i>	\$ 263,521
<i>Other Property & Equipment (less any depreciation)</i>	\$ 73,580	<u>Total Liabilities</u>	\$ 301,352
<i>Pledges, grants, accounts receivable</i>	\$ 560,248		
<i>All other assets</i>	\$ 109,201		
<u>Total Assets</u>	\$ 9,420,901		



MISSION STATEMENT

CASA recruits, trains and supervises volunteers to serve as advocates for abused and neglected children in the New Hampshire court system.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2025

TABLE OF CONTENTS

Independent auditors' report	1-3
Statement of financial position	4
Statement of activities and changes in net assets.....	5-6
Statement of functional expenses.....	7
Statement of cash flows	8
Notes to financial statements	9-25

**Paolilli, Jarek,
Hession & Pare, LLC**

Certified Public
Accountants

Gerald F. Paolilli, CPA
Roger P. Jarek, Jr., CPA
Thomas Pare, CPA

Tel. 978.392.3400
Tel. 603.669.5477

www.pjcpa.com

319 Littleton Road, Suite 101
Westford, MA 01886

62 Stark Street
Manchester, NH 03101

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.
Manchester, New Hampshire

Opinion

We have audited the accompanying financial statements of Court Appointed Special Advocates of New Hampshire, Inc. ("CASA") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of CASA as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CASA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CASA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA's ability to continue as a going concern for a reasonable period of time.

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

CASA's 2024 financial statements were audited by other auditors, with whom we have combined operations, and they expressed an unmodified audit opinion on those audited financial statements in their report dated November 12, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated November 3, 2025, on our consideration of CASA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CASA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CASA's internal control over financial reporting and compliance.

Paolini, Jarek, Hession & Pave, LLC

Manchester, NH
November 3, 2025

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF FINANCIAL POSITION

As of June 30, 2025
(with comparative totals for 2024)

ASSETS

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2025</u>	<u>2024</u>
Current assets				
Cash and cash equivalents	\$ 851,152	\$ 583,276	\$ 1,434,428	\$ 1,957,450
Sponsorship receivable	30,000	-	30,000	32,500
Grants receivable	198,561	-	198,561	302,081
Promises to give	220,629	-	220,629	365,250
Prepaid expenses	5,185	-	5,185	1,785
Total current assets	<u>1,305,527</u>	<u>583,276</u>	<u>1,888,803</u>	<u>2,659,066</u>
Noncurrent assets				
Investments	5,117,100	1,260,971	6,378,071	5,031,166
Promises to give, net of current	111,058	-	111,058	67,402
Property and equipment, net	940,016	-	940,016	980,638
Operating lease, right-of-use asset	102,799	-	102,799	116,181
Total noncurrent assets	<u>6,270,973</u>	<u>1,260,971</u>	<u>7,531,944</u>	<u>6,195,387</u>
Total assets	<u>\$ 7,576,500</u>	<u>\$ 1,844,247</u>	<u>\$ 9,420,747</u>	<u>\$ 8,854,453</u>

LIABILITIES AND NET ASSETS

Current liabilities				
Accounts payable	\$ 37,678	\$ -	\$ 37,678	\$ 32,331
Accrued expenses	158,077	-	158,077	111,119
Operating lease liability	41,778	-	41,778	42,998
Total current liabilities	<u>237,533</u>	<u>-</u>	<u>237,533</u>	<u>186,448</u>
Noncurrent liabilities				
Operating lease liability, net of current	63,666	-	63,666	75,123
Total liabilities	<u>301,199</u>	<u>-</u>	<u>301,199</u>	<u>261,571</u>
Commitments (see Notes)				
Net assets				
Without donor restrictions	7,275,301	-	7,275,301	6,853,778
With donor restrictions	-	1,844,247	1,844,247	1,739,104
Total net assets	<u>7,275,301</u>	<u>1,844,247</u>	<u>9,119,548</u>	<u>8,592,882</u>
Total liabilities and net assets	<u>\$ 7,576,500</u>	<u>\$ 1,844,247</u>	<u>\$ 9,420,747</u>	<u>\$ 8,854,453</u>

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2025</u>
Public support			
Contributions	\$ 814,624	\$ 2,000	\$ 816,624
Government grants	2,180,913	-	2,180,913
Fundraising events, net of costs \$133,085	694,498	-	694,498
Private grants	228,672	272,871	501,543
Other income	16,168	-	16,168
Donated goods, services, and use of facilities	54,742	-	54,742
	<u>3,989,617</u>	<u>274,871</u>	<u>4,264,488</u>
Investment income, net of fees of \$29,364	473,390	131,701	605,091
	<u>4,463,007</u>	<u>406,572</u>	<u>4,869,579</u>
Net assets released from restrictions			
For satisfaction of program restrictions	301,429	(301,429)	-
	<u>4,764,436</u>	<u>105,143</u>	<u>4,869,579</u>
Total public support, investment income and net assets released from restrictions			
Expenses			
Program services	3,715,362	-	3,715,362
Supporting activities			
Management and general	283,592	-	283,592
Fundraising	343,959	-	343,959
	<u>4,342,913</u>	<u>-</u>	<u>4,342,913</u>
Total expenses			
Increase in net assets	421,523	105,143	526,666
Net assets, beginning of year	6,853,778	1,739,104	8,592,882
Net assets, end of year	<u>\$ 7,275,301</u>	<u>\$ 1,844,247</u>	<u>\$ 9,119,548</u>

See independent auditors' report and notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2024</u>
Public support			
Contributions	\$ 1,086,101	\$ 361,400	\$ 1,447,501
Government grants	1,976,014	-	1,976,014
Fundraising events, net of costs \$145,392	794,278	-	794,278
Private grants	170,149	159,258	329,407
Other income	20,427	-	20,427
Donated goods, services, and use of facilities	38,809	-	38,809
	<u>4,085,778</u>	<u>520,658</u>	<u>4,606,436</u>
Total public support			
Investment income, net of fees of \$32,374	<u>363,365</u>	<u>121,859</u>	<u>485,224</u>
Total public support and investment income	4,449,143	642,517	5,091,660
Net assets released from restrictions			
For satisfaction of program restrictions	<u>311,988</u>	<u>(311,988)</u>	<u>-</u>
Total public support, investment income and net assets released from restrictions	<u>4,761,131</u>	<u>330,529</u>	<u>5,091,660</u>
Expenses			
Program services	3,534,232	-	3,534,232
Supporting activities			
Management and general	270,206	-	270,206
Fundraising	<u>339,830</u>	<u>-</u>	<u>339,830</u>
Total expenses	<u>4,144,268</u>	<u>-</u>	<u>4,144,268</u>
Increase in net assets	616,863	330,529	947,392
Net assets, beginning of year	<u>6,236,915</u>	<u>1,408,575</u>	<u>7,645,490</u>
Net assets, end of year	<u>\$ 6,853,778</u>	<u>\$ 1,739,104</u>	<u>\$ 8,592,882</u>

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2025
(with comparative totals for 2024)

	Program Services	Management and General	Fundraising	2025	2024
Payroll					
Salaries and wages	\$ 2,400,699	\$ 183,244	\$ 222,251	\$ 2,806,194	\$ 2,674,449
Payroll taxes	178,480	13,624	16,523	208,627	205,064
Benefits	312,064	23,820	28,890	364,774	329,564
Total payroll	2,891,243	220,688	267,664	3,379,595	3,209,077
Other					
Advertising	190,045	14,506	17,594	222,145	231,183
Professional fees and contract labor	112,029	8,551	10,371	130,951	135,398
Office expense	81,846	6,247	7,577	95,670	72,898
Depreciation	66,887	5,106	6,192	78,185	73,234
Service contracts	63,420	4,841	5,871	74,132	47,419
Lease expense	59,165	4,516	5,477	69,158	67,746
Travel	41,055	3,134	3,801	47,990	48,256
Insurance	38,841	2,965	3,597	45,403	42,215
Telephone	30,426	2,322	2,817	35,565	33,764
Bank fees	25,104	1,916	2,324	29,344	36,000
Repairs and maintenance	24,727	1,887	2,289	28,903	17,535
Meals and entertainment	22,174	1,693	2,053	25,920	30,586
Dues, memberships and subscriptions	19,382	1,479	1,794	22,655	19,134
Postage	16,422	1,253	1,520	19,195	15,683
Utilities	9,739	743	902	11,384	12,036
Printing	9,294	709	860	10,863	24,426
Conferences and meetings	6,977	533	646	8,156	4,964
Gifts and promotions	5,451	416	505	6,372	8,821
Training	1,135	87	105	1,327	1,893
Provision for uncollectible accounts	-	-	-	-	12,000
Total other	824,119	62,904	76,295	963,318	935,191
Total expenses	\$ 3,715,362	\$ 283,592	\$ 343,959	\$ 4,342,913	\$ 4,144,268

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF CASH FLOWS

**For the Year Ended June 30, 2025
(with comparative totals for 2024)**

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Change in net assets	\$ 526,666	\$ 947,392
Adjustments to reconcile change in net assets to cash provided by operating activities		
Depreciation	78,185	73,234
Net realized and unrealized (gains) on investments	(424,153)	(319,612)
Decrease (increase) in sponsorships receivable	2,500	(14,265)
Decrease (increase) in grants receivable	103,520	(116,215)
Decrease (increase) in promises to give	100,965	(166,749)
(Increase) decrease in prepaid expenses	(3,400)	3,400
Increase (decrease) in accounts payable and accrued expenses	52,305	(7,854)
Increase in operating lease liability	705	1,442
Net cash provided by operating activities	<u>437,293</u>	<u>400,773</u>
Cash flows from investing activities		
Proceeds from sale of investments	3,210,657	1,904,596
Purchase of investments	(4,133,409)	(3,570,860)
Purchase of property and equipment	(37,563)	(38,714)
Net cash (used in) investing activities	<u>(960,315)</u>	<u>(1,704,978)</u>
Net (decrease) in cash and cash equivalents	(523,022)	(1,304,205)
Cash and cash equivalents, beginning of year	<u>1,957,450</u>	<u>3,261,655</u>
Cash and cash equivalents, end of year	<u>\$ 1,434,428</u>	<u>\$ 1,957,450</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 1. NATURE OF ACTIVITIES

Court Appointed Special Advocates of New Hampshire, Inc. ("CASA") is a non-stock, non-profit corporation organized in New Hampshire. CASA's primary service is training volunteers in New Hampshire to advocate for abused and neglected children in the court system. The major sources of revenue are government grant income and contributions.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies

CASA prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by CASA are described subsequently to enhance the usefulness and understandability of the financial statements.

Comparative financial information

The financial statements of CASA include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with CASA's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Use of estimates and assumptions

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Accordingly, actual results may differ from estimated amounts.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and cash equivalents

For the purpose of reporting cash flows, CASA considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents. There were no cash equivalents at June 30, 2025. Excess cash is deposited into a sweep account and earns interest on a daily basis. Temporary cash investments held in the investment portfolio are excluded from cash and cash equivalents.

Sponsorships receivable

Sponsorships receivable consist of amounts due from sponsors for events that have already occurred, but for which amounts have not yet been paid. CASA establishes its allowance for uncollectible accounts based on prior collection experience. It is CASA's policy to write off uncollectible accounts receivable when management determines the receivable will not be collected. Management does consider a variety of factors, including risk characteristics of the selected accounts, number of days outstanding, and current economic conditions.

Grants receivable

Grants receivable are recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts, or when a unit of service is provided for performance grants.

Promises to give

CASA launched a capital campaign to generate funds to expand their capacity to meet the emergency faced by our children today from the impact of the opioid epidemic. The campaign was completed by the end of June 30, 2024. The campaign was designed to solicit pledges to be paid over time (up to 5 years). Promises to give were recorded as net assets with donor restrictions due to the purpose and/or implied time restrictions. The contributions were recorded as revenue at the time the promises to give were made. When the purpose and/or time restrictions are met, restrictions are released, and the amounts are recorded on the statement of activities as net assets released from restrictions.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

CASA carries investments in marketable securities with readily determinable fair values based upon quoted market prices. Unrealized and realized gains and losses are included with investment income in the accompanying statement of activities and changes in net assets. Purchased and gifted securities are recorded at fair value on the date of the acquisition or gift date, net of any brokerage fees. CASA's investments do not have a significant concentration of credit risk within any industry, geographic location, or specific location.

Property and equipment

Property and equipment are recorded at cost, or in the case of donated assets, at fair value. Items with an individual or aggregate cost of less than \$1,000 are expensed in the year of purchase. Maintenance, repairs, and minor renewals are expensed as incurred.

The provision for depreciation is made using the straight-line method by annual charges calculated to absorb the costs over the following estimated useful lives:

Buildings and improvements	39 years
Furniture, equipment and software	3-5 years

Leases

CASA is a lessee in several noncancellable leases for office space. CASA determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. CASA recognizes a lease liability and a right-of-use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. CASA generally does not have access to the rate implicit in the lease and, therefore, CASA utilizes a risk-free rate as the discount rate at the lease commencement date for all classes of underlying assets. The ROU asset is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. Lease cost for lease payments is recognized on a straight-line basis over the lease term.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

CASA has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that CASA is reasonably certain to exercise. CASA recognizes lease costs associated with short-term leases on a straight-line basis over the lease term.

Net assets

The financial statements report net assets based upon the existence or absence of restrictions placed by its donors, as follows:

Net assets without donor restrictions – Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of CASA, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; CASA must continue to use the resources in accordance with the donor's restrictions.

Revenue recognition

Contributions and private grants

Contributions and private grants are recognized when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions and private grants are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year payment is due, and therefore, are reported as restricted until the payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions in the statement of activities. Any donor-restricted contribution that is received in the same year that the restriction is met is recorded as net assets without donor restrictions.

Government grants

Government grants are recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts, or when a unit of service is provided for performance grants.

Fundraising events

Revenue from fundraising events is recognized when the performance obligation of providing the event is met. The performance obligation of conducting the event is simultaneously received and consumed by the attendees; therefore, the revenue is recognized when the event occurs. Upon receipt of a prepayment from a registrant, CASA recognizes a contract liability in the amount of the prepayment for its performance obligation to provide the event in the future. Due to the nature and timing of the performance and/or transfer of services, certain contract liabilities at June 30 of each year are recognized in the following year.

Donated goods and services

A significant portion of CASA's functions are conducted by unpaid officers, Board members, and volunteers. The value of this contributed time is not reflected in the accompanying financial statements since it does not meet the criteria necessary for recognition under U.S. GAAP. GAAP allows recognition of contributed services only if (a) the services create or enhance nonfinancial assets, or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated goods, services, and use of facilities consisted of the following at June 30:

	<u>2025</u>	<u>2024</u>
Consulting services	\$ 23,175	\$ 24,575
Contractor services	11,752	-
Office space	7,800	7,800
Printing	5,171	5,584
Other	<u>6,844</u>	<u>850</u>
Total	<u>\$ 54,742</u>	<u>\$ 38,809</u>

CASA recognized donated goods, services, and use of facilities within public support for consulting services, contractor services, office space, printing, and other. Unless otherwise noted, donated goods, services and use of facilities did not have donor-imposed restrictions.

Donated goods, services and use of facilities were used toward program, fundraising events, and general and administrative costs. Donated professional services are recorded at the respective fair values of the services received. Donated goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use.

Functional allocation of expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among program services, supporting activities, and fundraising based on benefits received. Expenses that can be identified with a specific program, supporting service, or fundraising event are charged directly to the program, supporting service, and fundraising event. Expenses which apply to more than one functional category, such as time and effort, have been allocated based on estimates made by management.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Advertising costs

CASA charges advertising costs to operating expenses as incurred.

Financial instruments and credit risk

Deposit concentration risk is managed by placing cash and cash equivalents with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies and entities supportive of CASA's mission.

Income taxes

CASA is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is classified as other than a private foundation. However, certain unrelated business income is subject to federal taxation. For the year ended June 30, 2025, there was no liability for tax on unrelated business income. Accordingly, no provision for federal income tax has been recorded in the accompanying financial statements.

CASA is no longer subject to income tax examinations by U.S. Federal or State tax authorities for tax years before 2021.

Reclassifications

Certain balances in the prior year's financial statements may have been reclassified for comparative purposes to conform with the presentation in the current year's financial statements. These reclassifications had no effect on previously reported net assets.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 3. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of June 30 are:

	<u>2025</u>	<u>2024</u>
Financial assets:		
Cash and cash equivalents	\$ 1,434,428	\$ 1,957,450
Investments	6,378,071	5,031,166
Sponsorship receivable	30,000	32,500
Grants receivable	198,561	302,081
Pledges receivable	<u>331,687</u>	<u>432,652</u>
Total financial assets	8,372,747	7,755,849
Less financial assets held to meet donor-imposed restrictions:		
Purpose-restricted net assets	(180,576)	(31,714)
Donor-restricted endowment funds	(1,260,971)	(1,129,170)
Less financial assets not available within one year:		
Pledges receivable	<u>(115,500)</u>	<u>(88,000)</u>
Amount available for general expenditures within one year	<u>\$ 6,815,700</u>	<u>\$ 6,506,965</u>

CASA regularly monitors liquidity required to meet operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, CASA operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

CASA's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is available for general use and could be made available if necessary. Donor-restricted endowment funds are not available for general expenditure.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT

The FASB defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in CASA'S principal or most advantageous market in an orderly transaction between market participants on the measurement date.

The standard establishes a fair value hierarchy which requires CASA to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that CASA has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect CASA's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Investments measured at fair value at June 30 are summarized below:

June 30, 2025	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Valued on a recurring basis				
Investment cash	\$ 942,666	\$ 942,666	\$ -	\$ -
U.S. equities	2,807,763	2,807,763	-	-
International equities	412,157	412,157	-	-
Fixed income	1,943,558	1,943,558	-	-
Other investments	129,761	129,761	-	-
Real estate	<u>142,166</u>	<u>142,166</u>	<u>-</u>	<u>-</u>
 Total investments	 <u>\$ 6,378,071</u>	 <u>\$ 6,378,071</u>	 <u>\$ -</u>	 <u>\$ -</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT (concluded)

June 30, 2024	Fair Value	(Level 1)	(Level 2)	(Level 3)
Valued on a recurring basis				
Investment cash	\$ 169,655	\$ 169,655	\$ -	\$ -
U.S. equities	2,239,418	2,239,418	-	-
International equities	371,008	371,008	-	-
Fixed income	1,930,631	1,930,631	-	-
Other investments	223,278	223,278	-	-
Real estate	<u>97,176</u>	<u>97,176</u>	<u>-</u>	<u>-</u>
 Total investments	 <u>\$ 5,031,166</u>	 <u>\$ 5,031,166</u>	 <u>\$ -</u>	 <u>\$ -</u>

Fair values of Level 1 investments are determined by reference to quoted market prices and other relevant information generated by market transactions.

Note 5. PROMISES TO GIVE

Promises to give were as follows at June 30:

	<u>2025</u>	<u>2024</u>
Promises to give expected to be collected in		
Less than one year	\$ 220,629	\$ 365,250
One to five years	<u>130,071</u>	<u>88,000</u>
	350,700	453,250
 Less discount to present value	 (4,442)	 (6,027)
Less allowance for uncollectible pledges	<u>(14,571)</u>	<u>(14,571)</u>
 Net promises to give	 <u>\$ 331,687</u>	 <u>\$ 432,652</u>

Promises to give are reported at their fair value, which is estimated as the present value of expected future cash inflows on a non-recurring basis. At June 30, 2025, a discount rate of 3% was considered to determine net present value. As discussed in Note 4, the valuation technique used by CASA is a level 3 measure because there are no observable market transactions.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 6. PROPERTY AND EQUIPMENT

Property and equipment are stated at cost and were as follows at June 30:

	<u>2025</u>	<u>2024</u>
Buildings and improvements	\$ 1,441,679	\$ 1,428,105
Furniture, equipment and software	<u>278,250</u>	<u>263,085</u>
	1,719,929	1,691,190
Less accumulated depreciation	<u>779,913</u>	<u>710,552</u>
Property and equipment, net	<u>\$ 940,016</u>	<u>\$ 980,638</u>

Note 7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes or periods at June 30:

	<u>2025</u>	<u>2024</u>
Time		
Portion of perpetual endowment funds subject to time restriction under the Uniform Prudent Management of Institutional Funds Act (UPMIFA)	\$ 576,479	\$ 444,648
Pledges receivable	350,700	453,250
Next fiscal year	52,000	125,000
Restricted for:		
Technology	6,843	15,831
Building repairs	6,911	10,000
Computer upgrades	166,692	-
CRM system	-	5,753
Generator	130	130
Endowment restricted in perpetuity	<u>684,492</u>	<u>684,492</u>
Total	<u>\$ 1,844,247</u>	<u>\$ 1,739,104</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS

CASA adheres to the Other Presentation Matters section of the Presentation of Financial Statements for Not-for-Profit Organizations in accordance with U.S. GAAP. U.S. GAAP provides guidance on the net asset classification of donor-restricted endowment funds for a non-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). U.S. GAAP also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds), whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. CASA adopted these provisions for the year ended June 30, 2009.

CASA's endowment is comprised of five named funds and includes donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds, including any funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of CASA has interpreted UPMIFA as allowing CASA to appropriate for expenditure or accumulate as much of an endowment fund as CASA determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund is established, subject to the intent of the donor as expressed in the gift instrument.

The original gift is defined by CASA as (a) the original value of gifts donated to the donor-restricted endowment, (b) the original value of any subsequent gifts to donor-restricted endowment, and (c) accumulations to donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

Investment Return Objectives, Risk Parameters and Strategies

CASA has adopted an investment policy, approved by the Board of Directors, to create a balanced portfolio among several asset classes managing moderate levels of return with moderate levels of risk, while exceeding long-term inflation. Given CASA has no immediate intention of appropriating any assets for expenditure, there is currently no spending policy in place for the year ended June 30, 2025. However, management is currently in the process of establishing a spending policy that will be in accordance with UPMIFA. During this process, CASA will consider the following

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (continued)

factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of CASA and (7) the investment policies of CASA.

Endowment net assets composition by type of fund were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2025			
Donor-restricted endowment funds	<u>\$ -</u>	<u>\$ 1,260,971</u>	<u>\$ 1,260,971</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2024			
Donor-restricted endowment funds	<u>\$ -</u>	<u>\$ 1,129,270</u>	<u>\$ 1,129,270</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (continued)

Endowment net assets were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2025			
Investments, beginning of year	\$ -	\$ 1,129,270	\$ 1,129,270
Net investment income	-	12,823	12,823
Unrealized gain	-	61,848	61,848
Realized gain	<u>-</u>	<u>57,030</u>	<u>57,030</u>
Total investment income	<u>-</u>	<u>131,701</u>	<u>131,701</u>
Investments, end of year	<u>\$ -</u>	<u>\$ 1,260,971</u>	<u>\$ 1,260,971</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2024			
Investments, beginning of year	\$ -	\$ 1,007,411	\$ 1,007,411
Net investment income	-	13,094	13,094
Unrealized gain	-	74,559	74,559
Realized gain	<u>-</u>	<u>34,206</u>	<u>34,206</u>
Total investment income	<u>-</u>	<u>121,859</u>	<u>121,859</u>
Investments, end of year	<u>\$ -</u>	<u>\$ 1,129,270</u>	<u>\$ 1,129,270</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (concluded)

In a prior year, CASA created a donor-restricted endowment fund named in memory of one of CASA's strongest supporters, Mr. John Zahr. While the endowment principal will be permanently invested, the income from the endowment may be used to support the general operations of CASA, unless otherwise stated by the donor. Through the donor-restricted endowment fund, donors who wish to leave a legacy gift or otherwise invest in CASA's future will now have that opportunity.

Note 9. OPERATING LEASE COMMITMENTS

CASA has operating lease agreements for various office spaces in Laconia, Dover, Claremont, Berlin, and Keene, New Hampshire. In June 2025, CASA extended their operating lease agreement in Dover for an additional 5-year term expiring in June 2030 with monthly payments of \$454 for base rent and utility costs of \$630. In November 2020, CASA entered into a 5-year operating lease agreement in Keene expiring October 2025 with monthly payments of \$959, increased each year by 2%. In May 2023, CASA entered into a 5-year operating lease agreement in Laconia expiring April 2028 with monthly payments of \$2,076, increased each year by 3%. CASA has extended a one-year operating lease agreement until April 2026 in Claremont with monthly payments of \$500. The operating lease agreement for Berlin automatically renews each year at \$500 per month.

There is currently no rent requirement other than utilities for CASA's Colebrook office. The estimated fair value of the annual rental for this space is \$7,800.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 9. OPERATING LEASE COMMITMENTS (concluded)

Future payments due under the operating leases are as follows:

Year ending <u>June 30,</u>	<u>Amount</u>
2026	\$ 41,778
2027	30,367
2028	26,215
2029	5,453
2030	<u>5,453</u>
Total lease payments	109,266
Imputed interest	<u>(3,822)</u>
Present value of lease liability	<u><u>\$ 105,444</u></u>

Total lease costs were as follows at June 30:

	<u>2025</u>	<u>2024</u>
Operating lease cost	\$ 47,798	\$ 46,386
Short-term lease cost	6,000	6,000
Variable lease cost	7,560	7,560
Donated facility cost	<u>7,800</u>	<u>7,800</u>
	<u><u>\$ 69,158</u></u>	<u><u>\$ 67,746</u></u>

Note 10. RETIREMENT PLAN

CASA has a defined contribution plan covering all eligible employees. During the year ended June 30, 2024, CASA approved plan contributions up to 4% of eligible employees' salary. For the years ended June 30, 2025 and 2024, CASA contributed \$69,506 and \$53,001, respectively.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 11. COMMITMENTS AND CONTINGENCIES

CASA has entered into grant agreements that are recognized when qualifying costs are incurred for cost-reimbursement grants or when a unit of service is provided for performance grants. Revenue from government agencies is subject to review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grants or reductions of future grant awards.

Note 12. RELATED PARTY TRANSACTION

CASA has purchased consulting services from a partnership owned by a family member of CASA's officer. During the years ended June 30, 2025 and 2024, there was \$42,650 and \$47,548 in consulting expenses, of which \$23,175 and \$24,575 was donated, respectively.

Note 13. SUBSEQUENT EVENTS

CASA has evaluated subsequent events through November 3, 2025, the date which the financial statements were available to be issued and has not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2025.

CAROLINE K. DELANEY, ESQ.



LEGAL EXPERIENCE

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE (CASA-NH) **Manchester, NH**
Staff Counsel **September 2016-Present**

Act as in-house staff counsel for CASA-NH staff and volunteers. Provide initial and on-going service training for staff and volunteers on the legal process in Abuse/Neglect (RSA 169-C), Termination of Parental Rights (RSA 170-C) and Mediated Adoption (RSA 170-B: 14) proceedings. Represent CASA-NH in court filing appropriate motions and memos of law. Review and edit reports submitted to Court by CASA-GAL's and prepare CASA-GAL's to testify as witnesses in court proceedings. Assist the President/CEO with personnel and other management issues including contract review.

New Hampshire Department of Revenue Administration (DRA) **Concord, NH**
Revenue Counsel **March 2014 - September 2016**

Served as general counsel to the DRA. Advised DRA Commissioner and administration on tax matters, and personnel issues. Managed all DRA litigation and represented DRA in administrative hearings. Managed DRA's administrative rule making process including testifying before legislative committees. Drafted and reviewed business contracts. Conducted department wide trainings.

Morrison Mahoney LLP **Manchester, NH**
Associate **January 2009 - February 2014**

Handled all aspects of varied insurance defense litigation including professional liability, premises liability and worker's compensation cases. Regularly advised insurance companies in the areas of New Hampshire insurance coverage and worker's compensation law.

Wiggin & Nourie, P.A. **Manchester, NH**
Associate **Sept. 2006 – Oct. 2008**

Attorney in Insurance Defense Practice Group. Attended hearings, mediations, depositions and drafted pleadings.

Law Office of John B. Schulte **Manchester, NH**
Staff Litigation Counsel **March 1998 - Sept. 2004**

Served as in-house trial attorney for Liberty Mutual Insurance Company. Represented Liberty Mutual insureds in automobile and premises liability cases in all state courts. Represented employers at the New Hampshire Department of Labor in worker's compensation hearings and appeals.

EDUCATION

Northeastern University School of Law
J.D. 1997

College of the Holy Cross
B.A. English 1991

OTHER EXPERIENCE

Community Family Life Services

Grant Administrator/Casemanager/Outreach Coordinator

Washington, D.C.

Aug. 1992 – May 1994

Administered Department of Housing and Urban Development grant. Supervised six grant casemanagers and coordinated referrals. Provided case management to homeless families living in CFLS' transitional housing program working towards achieving self-sufficiency. Provided case management to families living in Washington D.C. city shelters.

The Jesuit Volunteer Corp

Emergency Services Coordinator/ Advocate for the Elderly

Washington, D.C.

Aug. 1991 – June 1992

Served low income families and seniors volunteering for two Washington D.C. social service agencies, The Northwest Settlement House and Community Advocacy and Referral for the Elderly ("C.A.R.E.").

MEMBERSHIPS

New Hampshire Bar Association

New Hampshire Women's Bar Association

BERNADETTE M. PLANTE

OBJECTIVE

To obtain a challenging full or part time position within the educational, childcare, or social services field that will fully utilize my diverse knowledge, education, and experience.

PROFESSIONAL PROFILE

Guardian Ad Litem, Court Appointed Special Advocate

- Excellent knowledge of Juvenile Court/Child Welfare System.
- Assisted in development of organizational policies for Guardian Ad Litem & Staff.
- Represented organization at both state and local level.
- Supervision and Training of professional development of staff.
- Member of the Senior Management Team.
- Up-to-date on current industry trends with staff recruiting and development experience.
- Proven track record for providing quality client assessment, counseling, and referrals.
- Experience in networking with local/state agencies and grant writing.
- Ability to work productively both independently or as a cooperative team member.
- Solid background in designing/implementing new behavioral and vocational programs

Parent Child Mediation, City of Nashua, NH

WORK HISTORY

CASA (COURT APPOINTED SPECIAL ADVOCATE) OF NEW HAMPSHIRE (2001 - Present)

Senior CASA Supervisor (2008-Present)

- Court Diversion Program (2007-2009)
- Supervised Staff Supervisors in Colebrook, Berlin, Plymouth, Manchester and Nashua District and Family Courts to ensure effective service delivery to abused and neglected children.
- Acted as a liaison to all North Country, Lakes Region, Manchester and Nashua local offices of the Division of Children, Young and Families (DCYF).
- Developed and provided training standards for both Staff, Volunteers and Guardian Ad Litem.
- Conducted performance evaluations of Staff.
- Valuable Professional of the Senior Management Team.

Supervisor of Guardian Ad Litem (2001-2008)

- Recruited, screened, trained and supervised CASA Guardian Ad Litem Volunteers, providing 40 hour intensive training.
- Responsible for matching case's to appropriate Volunteer (all cases are abuse and neglect petitions filed through either District or Family Court).
- Co-managed all cases with volunteer, maintaining monthly supervision data in CASA database, provided data quarterly, or as needed, to Executive Director
- Ensured all Court Reports prepared by CASA/GAL are typed, edited, reproduced and delivered with the statutory time frames to court and all relevant parties.
- Acted as a liaison to Court Personnel.

NASHUA PASTORAL CARE CENTER INC, Nashua, NH (1996 -2001)

Emergency Assistance Outreach Director (1998 - 2001)

- Continuously handled a high-risk caseload, managed Annual Grants, and prepared statistical information for the United Way.
- Assisted in résumé writing and preparation for non-skilled working population.
- Developed job opportunities for professional, skilled, and non-skilled clientele.
- Represented organization as a public speaker at public relations events and fund-raisers.
- Managed 200 volunteers and coordinated annual Christmas Program, which served over 680 families.

Case Manager (1996 - 1998)

- Managed high-risk caseload working with women in recovery from addictions.
- Co-facilitated bi-weekly support group for women to empower and assist with integration into the community.
- Co-facilitated weekly parenting group for women in recovery.
- Facilitated educational, housing, and individual plans to become non-recipients of welfare.
- Developed close working relationships with educational personnel from local colleges, the City, and Welfare Department.
- Maintained up-to-date on local and state changes pertaining to welfare reform.

BIG BROTHERS/BIG SISTERS OF GREATER NASHUA, Nashua, NH (1996 - 1997)

Case Worker

- Handled caseload of 25 families and recruited/trained volunteers.
- Assisted in major fundraising projects and writing press releases.
- Provided sexual abuse prevention training to children, parents, and volunteers.
- Interviewed and screened adults and children for program eligibility.
- Aided in providing support groups for parents and volunteers, addressing parenting issues of elementary aged children to teenagers.
- Researched potential grant possibilities and represented organization at public speaking engagements.

EDUCATION

MELTON MOWBRY COLLEGE, Leicester, England

B.S. Degree Equivalent in Social Work & Child Welfare with additional post graduate study.

CONTINUING EDUCATION

NH Attorney General's Task Force Conference on Child Abuse & Neglect
PSNH Conference on Electric Utility Service for Low-income Families
Nurturing Families through Recovery, Coalition on Addiction, Pregnancy & Parenting
Intake & Assessment; Division of Children, Youth & Families
Working with Chronically Mentally Ill Patients, Manchester Mental Health
Juvenile Court Process; Div of Children, Youth & Families
Working with Sexually Abused Children; Division of Children, Youth & Families

Fetal Alcohol Syndrome, Rivier College, Nashua, NH
Dynamics of Child Abuse and Neglect within the Family; Division of Children, Youth & Families
Cultural Awareness, Rivier College, Nashua, NH
Assessment & Case Planning, Big Brothers/Big Sisters of America
Physical & Psychological Adolescent Changes
Mediating Divorce, Child Parent Mediation
Dealing with Domestic Violence
Community Conference; Division of Children, Youth & Families

REFERENCES ARE AVAILABLE ON REQUEST

Diane M. Valladares



EXPERIENCE

CASA of NH, Manchester, NH

November 2002 - Present

Training and Recruitment Coordinator for statewide non-profit volunteer guardian ad litem program, representing abused and neglected children in the NH court system. Recruit, screen and interview candidates to serve child clients, set training schedule, coordinate speakers. Increased retention of volunteers by 100% during my first year through monthly newsletters and educational conferences for volunteers. Daily tasks include maintenance of two volunteer databases (COMET and Gift Maker Pro), application processing, follow-up of volunteer inquiries, interview and class scheduling. Monthly budget and application reports for staff and Board, as well as press releases. Publish yearly calendar and business directory, as well as recruitment and retention materials. Maintain and update training manual for volunteers. Plan and execute two major volunteer events per year.

WHITNEY LAW OFFICES, Nashua, NH

January 2001 -June 2002

Paralegal Assistant for private law practice specializing in family, real estate, personal injury, bankruptcy and criminal law. Responsibilities included screening clients, maintaining calendar, case maintenance, research, interaction with court officers, client correspondence, billing, handling phones and mail.

DESIGNWARES, 206 Main Street, Nashua, NH, 03060

August 2000 - Present

Sales Consultant for upscale retail artisan boutique. Responsibilities include customer service inventory control, purchasing, maintaining mailing list database, merchandising. Currently work almost exclusively on maintaining the customer database for sales promotions.

BICENTENNIAL ELEMENTARY SCHOOL, Nashua, NH

September 1996 -June 1999

Educator, Grade 4. Created and implemented educational plans for heterogeneously grouped, inclusionary classes utilizing reading and writing workshop approach to integrated language arts, hands-on science and mathematics, and a class meeting approach to solving issues and problems. Served as PTO liaison.

CHARLOTTE AVENUE / BICENTENNIAL ELEMENTARY SCHOOL, Nashua, NH

September 1991 - January 1996

Special Education Paraprofessional Modified assignments and gave academic support within the classroom to students on individual education plans at the fifth and sixth grade level. Provided one-on-one, small group and whole class instruction. Administered various assessments (Woodcock-Johnson, K-TEA, TOWL) to individual students.

EDUCATION: Rivier College, Nashua, NH, 1996 B.A. Elementary Education
The Berkeley School, White Plains, NY - 1979, Secretarial Diploma

PROFESSIONAL AFFILIATIONS: Nashua College Club, Vice President
CASA of NH - Guardian ad Litem
NH Notary Public and Justice of the Peace

REFERENCES: Excellent references available on request.

Jonelle Gaffney

Objective To obtain full time employment that would allow me the opportunity to continue to work with families and children in the social service spectrum by helping to assist in providing services to families in need.

Education **Southern New Hampshire University - Manchester, New Hampshire**

Bachelor of Arts in Psychology

Minor in Sociology, 2000-2004

Graduated Cum Laude

2002-2004: Treasurer of the National Honor Society for Psychology (PSI CHI)

Professional Experience

CASA of NH, Manchester, NH

(October 2009 to Present)

CASA Guardian Ad Litem Supervisor-Program Director

- Responsible for the recruitment, training, and on-going supervision of volunteer guardian ad litem assigned to abused and neglected children in the court system.

Devereux Florida, Orlando, FL

(October 2008-September 2009)

Family Case Manager-Specialized Medical Unit

- Identified needs of and provided direct care services to families in meeting the specialized needs of medically involved or medically fragile children within the child welfare system
- Developed, implemented, and monitored family case plans and provided families with the necessary skills and motivation in order to meet the goals of the case plan to ensure child safety and well-being
- Determined the need for child removal, continued services, or termination of services based upon an expert child safety assessment
- Empowered and promoted self sufficiency of clients
- Wrote documents for the Court; including Shelter Petitions, Predisposition Reports, Judicial Reviews, Status Reports, and Case Plans
- Provided testimony to the Court and served as a liaison between the Department of Children and Families and the Court
- Provided clients with services, such as daycare and other referrals to community agencies for counseling and financial assistance
- Facilitated multi-disciplinary meetings to collaborate on ideas and suggestions to help families successfully meet the needs of their children
- Attended meetings with the legal department, foster care department, and the child protection team to make informed decisions regarding child safety and permanency planning
- Acted as a mentor to other workers within the service center

Devereux Florida, Orlando, FL

(June 2007-October 2008) Family

Case Manager

- Provided direct care services to families where some indicators of abuse, abandonment, or neglect issues have been identified
- Developed, implement, and monitored family case plans
- Determined the need for child removal, continued services, or termination of services based upon an expert child

- safety assessment
- Empowered and promoted self sufficiency of clients
- Wrote documents for the Court; including Shelter Petitions, Predisposition Reports, Judicial Reviews, Status Reports, and Case Plans
- Provided testimony to the Court and served as a liaison between the Department of Children and Families and the Court
- Provided clients with services, such as lower cost daycare and other referrals to community agencies for counseling and financial assistance.
- Attended meetings with the legal department, foster care department, and the child protection team to make informed decisions regarding child safety and permanency planning

**Key Program, Inc., Methuen, MA
(September 2006-June 2007)
Assistant Program Supervisor**

- Assisted the program supervisor in managing residential facility, including staff supervision and ensuring clients' treatment goals and needs are being met. Monitor program organization, client files, scheduling, and general program maintenance
- Utilized techniques from the Crisis Prevention and Intervention Institute to facilitate the de-escalation of clients who are in crisis
- Provided twenty-four hour on call support to residential caseworkers in ensuring clients' and staff's safety
- Utilized the Situational Leadership Model in providing formal and informal supervision to direct care staff with regards to their performance and professional development
- Facilitated client referrals, intakes, and discharge meetings

**Key Program Inc., Methuen, MA
(May 2004-September 2006)
Residential Caseworker**

- Supervised children (aged 12-18) in a residential setting on achieving their treatment plan goals, documenting their stay, managing behavioral problems, implementing consequences, and helping clients develop positive social skills and life skills
- Worked directly with families of various ethnicities and backgrounds to understand the families different needs
- CPR, First Aid, and CPI Certified
- Attended multiple trainings focusing on family works, juvenile justice, 51A reporting, common diagnosis (bi-polar, multiple personality disorder, ADHD, and schizophrenia)

Specialized Trainings and/or Certifications

- Certified Family Services Counselor (March 2008)
- Specific trainings as they relate to the following: Health and Information and Accountability Act (HIPAA), Code of Ethics, Medical Neglect, Child Abuse Prevention, Early Childhood Trauma, Domestic Violence, Supervising Visits for Sexually Abused Children, Educational Trainings, Drug Abuse, and other various trainings as they relate to the field of child welfare.

References available upon request

Kelly Smith, LICSW

MSW Social Work
University of Kentucky, 1990

BA Psychology
Hanover College, 1986

NH License, LICSW #1179

PROFESSIONAL EXPERIENCE:

CASA, NEW HAMPSHIRE

Director of Training, March 2016-present

PRIVATE PRACTICE, CONCORD, NH

Therapist and Consultant, November 2003 - present

- Individual and family therapy specializing in trauma, loss, and attachment with foster and adoptive children and families
- Curriculum development and teaching adoption concepts to pre-adoptive parents
- *Consultation to NH Court Improvement Project* regarding permanency planning, best practice and Model Court protocols
- *Clinical consultant for a NH adoption law firm (James Bianco, Assoc.)*
- Travel with adoptive families to their adoptive child's homeland (includes China, Guatemala, Peru, Paraguay, and Ethiopia)
- Consultation to school districts regarding special education programming for foster and adoptive children
- *Clinical Consultant for NH Court Appointed Special Advocates (CASA)*, including clinical consultation and training to staff and volunteers
- *Clinical Consultant for Dartmouth College, Department of Psychiatry-Trauma Research Center*

CASEY FAMILY SERVICES, CONCORD, NH

Supervisor, March 1995 – November 2003

- Program development and clinical supervision of a post adoption program
- Collaboration and training for professionals in the areas of attachment and trauma
- Technical assistance to state as well as private, non-profit organizations on program development, clinical intervention, and permanency planning

HANNAH NEIL CENTER FOR CHILDREN, COLUMBUS, OHIO

Director, 1992-1995

- Director of a partial hospital program within a comprehensive mental health continuum for children, adolescents, and families.
- Clinical supervision of 25 therapists;
- Direct fiscal planning and management of a \$2 million budget
- Program development to meet treatment and community needs
- Coordination, training and supervision of student interns and work study students
- Coordinator of continued quality improvement program which included the collection and analysis of statistical data related to peer review, quality assurance and utilization review.

Awarded Therapist of the Year by Governor Hassan and NAMI